IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

WP(C).No. 24716 of 2007(P)

PETITIONER:

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1. K.V. THOMAS, S/O.LATE THOMMY VARGHESE,
   KALAPURACKAL, KOOTTIPARAMBIL, VAIKOM,
   DIST. KOTTAYAM.

2. K.V. MATHEW, S/O.LATE THOMMY VARGHESE,
   KALAPURACKAL, KOOTTIPARAMBIL, VAIKOM,
   DIST. KOTTAYAM.

BY ADV. SRI.K.REGHU KOTTAPPURAM

RESPONDENTS:

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1. THE AGRICULTURAL INCOME TAX OFFICER,
   PALA, DIST. KOTTAYAM.

2. THE SECRETARY TO GOVERNMENT,
   TAXES DEPARTMENT, STATE OF KERALA,
   THIRUVANANTHAPURAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.24716 of 2007

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Dated this the 14th day of August, 2007.

JUDGMENT

The petitioners' claim for exemption from payment of agricultural income tax was rejected by the Assessing Officer, confirmed in appeal and in revision by this court. The petitioners now claim benefit of compounding under Section 13 of the Agricultural Income Tax Act. The claim is for assessment years 1993-94 onwards till the death of the assessee whose legal heirs petitioners are. It is not known whether petitioners have filed compounding application in time. If applications are filed, whether in time or belatedly, it is for the first respondent to pass orders either allowing or rejecting it giving reasons thereof. The first respondent is directed to consider all applications for compounding filed by the petitioners and pass orders thereon. If compounding is declined, the first respondent will make regular assessment under the statute. No adverse order should be issued against the petitioners without issuing notice containing proposals and without hearing them.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms